

EXHIBIT S



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NEW YORK, EIGHTH CIRCUIT
SECOND CIRCUIT, ALGERIAN BAR
US COURT ON INTERNATIONAL
TRADE

January 27, 2021

VIA EMAIL

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Re: In re Terrorist Attacks of September 11, 2001, 03 MDL 1570
WAMY's Expert's Reliance Materials

Dear Counsel:

On behalf of defendants World Assembly of Muslim Youth and World Assembly of Muslim Youth-U.S. (WAMY), this responds to your January 21, 2021 correspondence concerning WAMY's November 19, 2020 response to Plaintiffs' November 3, 2020 correspondence.

As WAMY previously reminded Plaintiffs, the reciprocal agreement reached between the parties required each side to undertake an exhaustive and good-faith effort to identify and collect the materials considered by the other side's expert.¹ Under the

¹ A copy of the relevant email chain memorializing the parties' agreement was attached as Exhibit 1 to WAMY's November 2020 correspondence.

- e. Plaintiffs' concern that links provided to the Internet Archive home page without specific citations, but with reference to a footnote, are not illuminating as to materials cited in the Blankinship report.

The reference to the footnote is from the November 19, 2020 chart WAMY provided which indicates that searches for these documents must be done in Arabic. Having sued Arabic-speaking defendants, it should not be burdensome or surprising that primary source materials relevant to the defendants must be accessed by searching in Arabic. Upon information and belief, Plaintiffs have Arabic-speaking consultants available to them.

- f. Plaintiffs' concern that Marc Sageman has declined to turn over materials protected under France's privacy laws.

WAMY provides herewith a copy of the materials cited in footnote 26 of Dr. Sageman's report via file transfer. Pursuant to the Court's October 3, 2006 Order, these materials are designated "CONFIDENTIAL: This document is subject to a Protective Order regarding confidential information in 03 MDL 1570 (RCC), United States District Court for the Southern District of New York." This designation is applicable to all pages of the materials cited in footnote 26.

- g. Plaintiffs' concern that the Mark's report references his review of "57 audit reports / audited financial statements" without specifying the Bates range.

WAMY's disclosures are consistent with the Federal Rules. Mr. Marks is not obligated to provide specific citations to specific statements. The report provides a complete statement of all opinions the witness will express and the basis and reason for them, and a list of the facts or data considered by the witness in forming them. FRCP 26(a)(2)(B)(i)(ii). WAMY reiterates that these documents are included in the list of Bates stamped documents set forth at Mark's Appendix B.

- h. Plaintiffs' concern that Appendix B to the Marks report contains the phrases "audited accounts," "financial adjustments," "financial reports 1," "financial reports 31," and financial reports 60."

This is the result of an inadvertent clerical error. Corrections as follows:

Phrase	Correction
audited accounts	WAMYSA1070344; and WAMYSA1249420 ⁱ
financial adjustments	This entry should be removed from Appendix A
financial reports 1	WAMYSA663702
financial reports 31	WAMYSA663703; 663729
financial reports 60	WAMYSA663704

As before, Plaintiffs' argument that they are unable to locate documents appears to be an improper attempt to shift their burden under the parties' negotiated agreement and the Federal Rules. We hope this letter resolves all matters.

Thank you for your attention and well.

Sincerely,

/s/ Omar t. Mohammedi, Esq.

Omar T. Mohammedi, Esq.

/s/ Frederick Goetz

Frederick J. Goetz, Esq.

ⁱ Due to the short time and notice, we were unable to readily locate the referenced document in our production. In an abundance of caution and to facilitate a timely response, we are providing a copy herewith, newly Bates stamped. All audit reports, financial statements, and other financial reports considered by Mr. Marks have been ascertained, accounted for and produced as disclosed on Appendix B to the Marks report.